

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Eminence Community School Corp (5910)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$518,955	\$551,882	\$605,935	\$693,596	34%	26%	14%
	11300 Regular Programs; High School	\$486,343	\$954,010	\$954,521	\$1,136,471	134%	19%	19%
	11590 Other Vocational Education Programs	\$0	\$19,037	\$32,756	\$15,219	n/a	-20%	-54%
	11910 Other Regular Programs; Competency Testing	-\$1,569	\$0	\$0	\$0	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$40,818	\$9,431	\$9,250	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$8,510	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$9,246	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$1,827	\$857	\$0	n/a	-100%	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$21,519	\$46,462	\$36,762	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$57,919	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$6,787	\$0	\$963	\$2,347	-65%	n/a	144%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$32	\$0	\$0	n/a	-100%	n/a
	14200 Summer School Programs; Middle/Junior High School	\$643	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$1,908	-\$4,350	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$17,480	\$0	\$6,910	\$0	-100%	n/a	-100%
	16200 Preventive Remediation	\$6,500	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,100	\$3,183	\$2,324	\$261	-76%	-92%	-89%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$86,715	\$126,405	\$151,582	\$148,904	72%	18%	-2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$100,849	\$207,198	\$221,622	\$21,852	-78%	-89%	-90%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$14,557	\$0	\$479	\$426	-97%	n/a	-11%
	22220 Library/Media Services; School Library	\$45,360	\$4,379	\$5,942	\$5,783	-87%	32%	-3%
	22230 Library/Media Services; Audiovisual	\$5,240	\$985	\$867	\$830	-84%	-16%	-4%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$15,167	\$11,085	n/a	n/a	-27%
	24100 Office of The Principal	\$129,438	\$177,098	\$177,175	\$256,017	98%	45%	44%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$37,067	\$66,275	\$36,409	\$61,437	66%	-7%	69%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$7,151	\$21,958	\$10,938	n/a	53%	-50%
	26497 2007 Account Code - Teachers Retirement Fund	\$68,322	\$132,656	\$135,056	\$69,680	2%	-47%	-48%
Student Academic Achievement Total		\$1,645,950	\$2,303,661	\$2,416,537	\$2,452,603	49%	6%	1%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$35,745	\$310	\$85	\$10,316	-71%	> 500%	> 500%
	21340 Health Services; Nurse Services	\$13,542	\$22,048	\$25,807	\$34,138	152%	55%	32%
	21420 Psychological Testing	\$5,483	\$2,683	\$0	\$0	-100%	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,164	\$21,123	\$16,150	\$15,963	> 500%	-24%	-1%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$330	\$0	n/a	n/a	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$23,824	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$5,082	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$9,500	\$6,380	\$5,300	\$4,695	-51%	-26%	-11%
	23210 Executive Administration; Office of The Superintendent	\$83,283	\$160,559	\$161,189	\$193,828	133%	21%	20%
	23220 Executive Administration; Community Relations	\$0	\$1,119	\$469	\$206	n/a	-82%	-56%
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$82	\$0	\$0	n/a	-100%	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$0	\$0	\$18,397	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$1,741	\$3,584	n/a	n/a	106%
Student Instructional Support Total		\$149,717	\$214,304	\$211,071	\$310,033	107%	45%	47%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,449	\$15,730	\$9,021	\$8,120	-22%	-48%	-10%
	23160 Board of Education; Promotion Expenses	\$1,013	\$366	\$1,514	\$1,016	0%	178%	-33%
	25160 Fiscal Services; Financial Accounting	\$100	\$436	\$445	\$255	155%	-42%	-43%
	25191 Other Fiscal Services; Refund of Revenue	\$38,165	\$6	\$28	\$0	-100%	-100%	-100%
	25192 Other Fiscal Services; Petty Cash	\$0	\$225	\$225	\$225	n/a	0%	0%
	25193 Other Fiscal Services; Printed Forms	\$159	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$813	\$894	\$726	\$700	-14%	-22%	-4%
	25196 Other Fiscal Services; Cash Change	\$25	\$0	\$0	\$42	66%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$80	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$175,093	\$319,692	\$338,893	\$375,933	115%	18%	11%

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	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,173	\$8,555	\$8,348	\$3,652	211%	-57%	-56%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$22,970	\$20,535	\$25,932	\$20,865	-9%	2%	-20%
	26499 2007 Account Code - Other	\$92	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$1,250	\$0	n/a	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$17,700	\$46,599	\$53,440	\$25,845	46%	-45%	-52%
	27010 Student Transportation; Service Area Direction	\$14,345	\$0	\$117	\$0	-100%	n/a	-100%
	27100 Student Transportation; Vehicle Operation	\$21,297	\$54,615	\$53,380	\$74,042	248%	36%	39%
	27200 Student Transportation; Monitoring Services	\$1,436	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$15,577	\$26,256	\$28,189	\$39,919	156%	52%	42%
	27400 Student Transportation; Purchase of School Buses	\$45,778	\$0	\$153,033	\$0	-100%	n/a	-100%
	27500 Student Transportation; Insurance on Buses	\$3,984	\$8,454	\$5,740	\$3,019	-24%	-64%	-47%
	27700 Student Transportation; Contracted Transportation Services	\$164,232	\$249,160	\$237,498	\$250,887	53%	1%	6%
	27900 Student Transportation; Other Student Transportation Services	\$2,613	\$7,319	\$5,907	\$8,069	209%	10%	37%
	31100 Food Services Operations; Service Area Direction	\$56,154	\$60,500	\$61,144	\$73,001	30%	21%	19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$6	\$0	\$531	\$907	> 500%	n/a	71%
	31300 Food Services Operations; Food Delivery	\$56	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$61,476	\$101,909	\$106,924	\$102,171	66%	0%	-4%
	31900 Other Food Services	\$790	\$3,438	\$1,718	\$4,282	442%	25%	149%
	33200 Community Recreation	\$112	\$4,418	\$6,367	\$15,435	> 500%	249%	142%
	33400 Athletic Coaches	\$24,341	\$17,938	\$17,720	\$31,521	29%	76%	78%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$4,174	\$66,490	\$84,006	\$69,325	> 500%	4%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$951	\$6,613	\$500	\$6,923	> 500%	5%	> 500%
Overhead and Operational Total		\$685,154	\$1,020,147	\$1,202,593	\$1,116,153	63%	9%	-7%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$58,958	\$689	\$26,085	\$700	-99%	2%	-97%
	43000 Facilities Acquisition and Construction; Professional Services	\$30,180	\$12,678	\$27,183	\$26,352	-13%	108%	-3%
	45100 Building Acquisition, Construction and Improvements	\$0	\$3,502	\$7,906	\$321	n/a	-91%	-96%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$55,581	\$70,559	\$59,581	\$60,281	8%	-15%	1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$6,503	\$0	n/a	n/a	-100%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$5,880	\$4,470	n/a	n/a	-24%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$69,104	\$87,873	\$30,545	\$33,581	-51%	-62%	10%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,922	\$0	\$0	\$1,781	-7%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$10,101	\$66,828	\$70,204	\$68,326	> 500%	2%	-3%
	52100 Debt Services; Interest on Debt; Bonds	\$3,500	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$433,000	\$461,500	\$488,000	n/a	13%	6%
	54200 2007 Account Code - Common School Fund	\$91,975	\$57,071	\$56,928	\$0	-100%	-100%	-100%
	54300 2007 Account Code - Civil Aid Bond Obligations	\$0	\$0	\$2,820	\$0	n/a	n/a	-100%
Nonoperational Total		\$321,322	\$732,200	\$755,135	\$683,813	113%	-7%	-9%
prorated								
	26491 2007 Account Code - PERF	\$18,203	\$51,775	\$53,682	\$22,788	25%	-56%	-58%
	26492 2007 Account Code - Social Security	\$116,947	\$154,961	\$162,385	\$84,030	-28%	-46%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$5,569	\$8,309	\$394	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$190,756	\$295,980	\$288,516	\$163,020	-15%	-45%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,800	\$13,794	\$4,702	n/a	161%	-66%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$14,137	\$104,776	\$15,000	n/a	6%	-86%
prorated Total		\$331,476	\$526,961	\$623,546	\$289,540	-13%	-45%	-54%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$0	\$0	\$4,334	\$0	n/a	n/a	-100%
Not Categorized Total		\$0	\$0	\$4,334	\$0	n/a	n/a	-100%

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Eminence Community School Corp (5910)

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Academic Achievement	\$1,915,734	\$2,724,359	\$2,930,528	\$2,679,871	40%	-2%	-9%	61.1%	56.8%	56.2%	55.2%
Student Instructional Support	\$176,066	\$255,967	\$253,023	\$337,312	92%	32%	33%	5.6%	5.3%	4.9%	7.0%
Overhead and Operational	\$720,497	\$1,084,747	\$1,270,198	\$1,151,145	60%	6%	-9%	23.0%	22.6%	24.4%	23.7%
Nonoperational	\$321,322	\$732,200	\$755,135	\$683,813	113%	-7%	-9%	10.3%	15.3%	14.5%	14.1%
Not Categorized	\$0	\$0	\$4,334	\$0	n/a	n/a	-100%				
Grand Total	\$3,133,619	\$4,797,273	\$5,213,217	\$4,852,141	55%	1%	-7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.8%	62.1%	61.1%	62.2%